

**DEPARTMENT OF STATE REVENUE**

99980025.LOF

**LETTER OF FINDINGS NUMBER: 98-0025 MVE**

**Motor Vehicle Excise Tax**

**For Tax Period: 06/31/91 [sic.] Through 10/31/96**

**NOTICE:** Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

**ISSUE**

**I. Motor Vehicle Excise Tax – Imposition**

**Authority:** IC 9-18-2-1

Taxpayer protests the imposition of the motor vehicle excise tax on his 1991 Toyota.

**STATEMENT OF FACTS**

Taxpayer purchased his 1991 Toyota in June 1991. Taxpayer registered his vehicle in Indiana in June 1997 as a new registration. The Department assessed the motor vehicle excise tax against the taxpayer for tax periods June 1991 through October 1996. Taxpayer protested this assessment. Additional relevant facts will be provided below, as necessary.

**I. Motor Vehicle Excise Tax – Imposition**

**DISCUSSION**

Pursuant to Indiana Code section 9-18-2-1, within sixty days of becoming an Indiana resident, a person must register all motor vehicles owned by that person which will be operated in Indiana.

Taxpayer does not argue he was not an Indiana resident throughout the assessment period. Taxpayer argues that he either had properly registered the vehicle in Indiana or it was not being operated in Indiana throughout the assessment period. Taxpayer claims he registered the vehicle in Indiana from the purchase date until July 1995. Taxpayer claims the vehicle was taken out of state in July 1995 by his girlfriend. Taxpayer then claims the vehicle was returned to Indiana in March 1997 and re-registered.

Taxpayer offers copies of insurance records which place the vehicle in Illinois with his girlfriend. Taxpayer also offers copies of prior vehicle registrations in Indiana which establish the vehicle was properly registered in Indiana before it was removed to Illinois.

**FINDING**

Taxpayer's protest is sustained. Taxpayer has sufficiently proven the 1991 Toyota was either properly registered in Indiana or not operated in Indiana throughout the assessment period.